

WORKFORCE INVESTMENT ACT LINE ITEM/SUBGRANT AND INTERAGENCY AGREEMENTS CLOSEOUT HANDBOOK

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INTRODUCTION

This handbook provides instructions and materials required for the closeout of WIA line items, subgrant agreements and interagency agreements funded by Title I-B of WIA. The types of funding include: formula funding for the WIA Adult/Youth/Dislocated Worker programs, WIA 15 Percent Statewide Activities funding, WIA 25 Percent Rapid Response funding, National Emergency Grants (NEG), Veterans Workforce Investment Program (VWIP), and all Special Grants.

CLOSEOUT INSTRUCTIONS

All subrecipients are required to submit a complete closeout package within 60 days of any closeout action occurring. ***All closeout documents, including the expenditure reports, require an original signature and must be signed by the designated signatory authority approved to sign the subgrant.*** Two copies of each required form, with original signatures, must be sent to the following address:

Attention: WIA Closeout Desk
Financial Management Unit, MIC 69
Workforce Investment Division
Employment Development Department
P.O. Box 826880
Sacramento, CA 92480-0001

- A. Line item closeouts require the following:
- Closeout Summary of WIA Expenditures (WIA PXPB) – two signed originals.
 - Closeout Status of Cash Report – two signed originals.
- B. Complete closeout of a subgrant agreement for an ongoing entity (containing any line item not previously closed out) requires all documents noted in “A” (above) for each remaining line item that needs to be closed and the following:
- Subrecipient Release form - two signed originals.
 - Subrecipient’s Assignment of Refunds, Rebates, and Credits form - two signed originals.
 - Contract Closeout Tax Certification - two signed originals.

A subrecipient that will NOT continue to provide WIA funded services must submit all documents noted in “A” and “B” and the following:

- Property Closeout Inventory Certification Form
- Closeout Property Inventory Listing

FILING WIA CLOSEOUT EXPENDITURE REPORTS

Procedures to follow for entries with Job Training Automation (JTA) access:

1. Use the Enter WIA Summary of Expenditures Report (EXPD) screen.
2. Enter the appropriate subgrantee information in the appropriate areas.
3. Choose the letter “C” to indicate a closeout report.
4. Use the F5 key to file this report.
5. Select the Print Summary of WIA Expenditures (PXPDP) screen.
6. Indicate the letter “Y” on the PXPDP screen to add a signature block.
7. Print out the expenditure report using the PXPDP screen (refer to expenditure reporting directive).
8. Sign and date the printed version of the WIA Summary of Expenditures reports.
9. Submit the completed closeout package to the address provided within 60 days of the term end date of the line item or subgrant agreement.

Note: If a closeout report is filed on the EXPDP screen using a monthly report period, such as 1/XX or 2/XX, the user **MUST** manually change the “Report Indicator” from an “M” to a “Q” in order to print the last report filed in the JTA system.

Procedures to follow for entries without JTA access:

1. Use the WIA Summary of Expenditures Form found in this handbook.
2. Complete all entries using the line item instructions.
3. Sign, date, and include the WIA Summary of Expenditures report with the closeout package.
4. Submit the completed closeout package to the address provided.

DEFINITION OF TERMS:

Accrual Basis of Accounting—The accounting basis wherein revenues and expenses are recorded in the period in which they are earned or incurred regardless of whether cash is received or disbursed in that period. If the subgrantee records are not normally kept on the accrual basis of accounting, then the subgrantee must develop accrual information through analysis of documentation on hand.

Accrued Expenditures—The charges incurred and recorded, but not yet paid for, during a report period requiring the provision of funds by the grantee or subgrantee for (1) goods and other tangible property received, (2) services performed by employees, contractors, subgrantees, subcontractors, and other payees, and (3) other amounts becoming owed under programs for which no current services or performance is required, such as annuities, insurance claims and other benefit payments. **Accrued expenditures must be paid prior to submittal of the closeout package. Accrued expenditures must not be shown on a closeout report.**

Books of Original Entry—The process in which various transactions are formally recorded for the first time, such as the cash journal, check register, or general journal. In instances where the WIA financial transactions are processed by a separate entity (e.g., County Auditor, Controller, a school district's business office, etc.), "books of original entry" are the records, ledgers, and journals maintained by the outside entity. Work papers are developed and maintained by the WIA entity that provides linkages between costs reported on an accrual basis and the "books of original entry." In those instances when the WIA entity processes and pays all the disbursements internally, the "books of original entry" are those books and records maintained by the WIA organization.

Cash Expenditures—An actual disbursement of funds for goods and services that have been received.

CFDA Number—The number assigned to a federal program in the Catalog of Federal Domestic Assistance (CFDA). The CFDA number 17.258 is used for Adult programs, number 17.259 is used for Youth programs and number 17.260 is used for Dislocated Worker (including Rapid Response) programs. The clientele being served will determine which CFDA number to use when funded from the Governor's Discretionary Account (15 percent). For example, Adult clientele use 17.258, Youth clientele use 17.259 and Dislocated Worker clientele use 17.260. If serving a combination of clientele with 15 Percent funds then revert to using 17.260.

Closeout, Line Item—The final financial report package for a line item closeout (grant code). The forms required for a line item closeout report are the Closeout Status of Cash form and (if filing through the JTA) system generated copy of the EXPD – "Enter WIA Summary of Expenditures" for the appropriate grant codes.

Closeout, Subgrant Agreement—The final financial report package for a subgrant agreement. The forms required for a closeout report (subgrant) are: Closeout Status of Cash form, Summary of WIA Expenditures (PXPDP), Subrecipient Release form, Subrecipient's Assignment of Refunds, Rebates and Credits form, and the Contract Closeout Tax Certification.

Customized Training—This training, as defined in WIA Section 101, is designed to meet the special requirements of an employer (including a group of employers); is conducted with a commitment by the employer to employ an individual on successful completion of the training; and for which the employer pays for not less than 50 percent of the cost of the training.

Grant Code—The three-digit code that identifies a particular allocation. The Workforce Investment Division (WID) accounts for each allocation by grant code. Therefore, several grant codes could exist within a subgrant agreement.

Interagency Agreement—The agreement between two state agencies or universities. Interagency Agreements may not be used for contracts with campus foundations, the federal government, local entities or other states. The State Contracting Manual contains the special provisions and requirements that apply to interagency agreements.

Individual Training Accounts (ITA)—As described in Title 20 CFR Part 663.410, an ITA is an account established on behalf of a participant. The ITA allows an adult or dislocated worker to purchase training services from eligible providers. An ITA is considered to be an obligation at the point the participant actually enrolls in the training program. The obligation must be accrued/expensed as the training takes place and reported on the “training payments” line on Attachment 1. Prior to enrolling in the training program, the ITA is not considered an obligation or expenditure. Contracts for services may be used instead of ITAs for on-the-job training or customized training (defined in WIA Section 101), when the local board determines there are an insufficient number of eligible providers in the local area to accomplish the purposes of a system of ITAs, or when the local board determines there is a training services program of demonstrated effectiveness offered in the local area to serve special participant populations that face multiple barriers to employment (refer to WIA Section 134(d)(4)(G) (ii).

Line Item within a Subgrant Agreement—This represents the way a LWIA/subgrantee will receive funds allocated from different sources. Each line item is identified by its own three-digit grant code, description and funding amount in the subgrant agreement. This will allow each line item to be tracked separately. Each line item is independent from other funding and can have different operational dates. Therefore, a line item must be closed out once the term has ended even though the funds may not be fully expended. A line item must also be closed out if the funds have been fully expended and the term has not ended.

Needs-Related Payments—As described in Title 20 CFR 663.815, needs-related payments provide financial assistance to participants for the purpose of enabling individuals to participate in training and are one of the other supportive services authorized by WIA (refer to WIA Section 134(e)(3)).

Obligations—An obligation is a formal contractual commitment for the amount of orders placed, contracts and subgrants awarded, goods and services received and similar transactions during a funding period that will require payment by the recipient or subrecipient during the current or future period. Cash expenditures are an obligation for a good or service that has been received and paid for within the report period. An accrued expenditure is an obligation for a good or service that has been received within the report period, but has NOT been paid. An unliquidated obligation is a formal contractual commitment for a good or service that has NOT been received and has NOT been paid for within the report period.

Program Income—The income received by the local area or subgrantee directly generated by a grant support activity or earned only as a result of the grant agreement during the grant period. Program income minus the costs generated from those activities equals net program income. At this time, the net program income method used in accounting for revenue and associated costs must be used in the WIA program. Interest income earned on funds received under WIA is included as program income.

Rapid Response Activities, Allowable—In addition to the required Rapid Response activities, the State or its designee may also provide activities as described in Title 20 CFR Part 665.320. These activities begin with the notification of a permanent closure, mass layoff, natural disaster, or other disaster resulting in a mass job dislocation.

Rapid Response Activities, Required—These are the activities the State or its designee must provide to eligible dislocated workers to transition to new employment as quickly as possible following a permanent closure, mass layoff, or when a disaster happens.

Stand-In Costs—Stand-in costs are costs for the program paid for with nonfederal costs resulting from an audit. Stand-in costs must come from the same year as the costs that they are proposed to replace and they must not have caused a violation of the administrative or other cost limitations. These costs must be included in the appropriate expenditure reports if they will be used at a later time. Refer to Title 20 CFR 667.300(c)(2).

Subgrant Agreement—The vehicle that conveys WIA funds to each subrecipient. The subgrant agreement may contain one or more grant codes and is term-specific.

Supportive Services—These are services, provided directly or through cash assistance that enable an individual to participate in the WIA program. Supportive services may only be provided to individuals who are participating in core, intensive or training services and unable to obtain supportive services through other programs providing such services. Supportive services may only be provided when they are necessary to enable individuals to participate in Title 1 activities. Supportive service costs must be reported in the cost category where the expense was incurred. For example: supportive services given during the core registration phase will be reported on Section V Line 2 “Core Reg Services” of Attachment 1.

Training Services—Training services must be reported on Attachment 1 in one of the two categories as shown below:

Training Payment/Tuition—This category represents the price paid for tuition or instruction. These payments of funds are for participants to attend LWIA approved classroom instruction or other training opportunities. Training payments include the use of ITAs for eligible training provider list approved programs. Training payments can also include payments for contracted services for customized training and on-the-job training.

Other Training Services—Any training services not identified as a training payment. Examples are in-house staff providing training (where a certificate is not issued), training materials, and supportive services that enable a participant to attend training.

Unliquidated Obligations—Unliquidated obligations are the dollar amount of formal orders placed through purchase orders, contract delegation orders or contracts and subgrant agreements awarded that are to be paid at a future date. Unliquidated obligations are the amount of obligations committed to by the subgrantee for which the goods or services have not been received within the report period and for which an outlay (cash) or an accrued expenditure has not been recorded. **When filing a closeout report there can never be any “unliquidated obligations” shown on the expenditure report.**

Unused Supplies—Supplies that were never opened or have been used but are no longer needed.

Voucher—A voucher is a document that is exchangeable for training services.

WIA Summary of Expenditures Report—A State-designed report that provides data elements for LWIA/subgrantees to submit expenditures and other reportable items on an accrual basis.

RECONCILIATION OF CASH DISBURSEMENTS

As part of the line item, subgrant agreement and interagency agreement closeout process, a reconciliation of cash expenditures with the “books of original entry” (as of the ending date of the subgrant) must be completed. Cumulative cash disbursements, as reported on your most current Monthly Status of Cash Report, the WIA EXPD Summary of Expenditures, and the reported disbursements on the “books of original entry” must be reconciled. Subrecipients need to identify all variances, analyze the discrepancies, and make the necessary adjustments to their cash reports or to the “books of original entry,” as necessary, to bring them into agreement. Any adjustment(s) must be fully documented and leave a clear audit trail.

1. Unclaimed or Outstanding Checks

When a city, county, or other local government entity has one or more unclaimed or outstanding check(s), they should follow their local escheat law(s). If there are no local escheat provisions, they should then follow the State escheat law, as currently outlined in the State Administrative Manual (SAM) at sam.dgs.ca.gov/.

If funds revert to the State they should be forwarded in one check with the required data listed below and must be sent to:

Cash Control Unit, MIC 70
Fiscal Programs Division
Employment Development Department
P.O. Box 826217
Sacramento, CA 94230-6217

A list of all claimants of the unclaimed funds must be prepared and attached to the check. The list needs to include the following pertinent data:

- a. Claimant's name, last known address, amount of money due, and social security number for each individual to whom checks for wages (or other outstanding checks) were due.
- b. The appropriate cost category originally reported for each amount of unclaimed funds.
- c. Name, address, and telephone number of any person who may be contacted in connection with any claim, which may arise. Normally this would be the individual who has control of the subrecipient's financial records.

Any unclaimed amount due creditors for the escheat process must be governed by local policies. If local policies do not address the escheat process then State policies will be used.

2. Audit Disallowances

Subrecipients must use the following guidelines for final audit disallowances. This is assuming there is no evidence of willful disregard, gross negligence, failure to observe accepted standards of administration, or fraud. If the Year of Appropriation (YOA) is still open and a closeout package has not been submitted, the WIA expenditures for the disallowed amount should be reduced and reused for allowable WIA expenditures in the same funding stream. If the disallowance occurred on a closed YOA then the disallowed funds must be returned to the State. The package must contain a check for the returned funds along with information as to the WIA funding stream (adult, dislocated worker or youth), grant code, YOA and be sent to the returned funds address.

The address for return of funds to the state is:

Fund & Program Accounting Section, MIC 70
Fiscal Programs Division
Employment Development Department
P.O. Box 826880
Sacramento, CA 94280-0001

A second package with copies of the returned funds check along with information as to the WIA funding stream (adult, dislocated worker or youth), grant code, and YOA must be sent to the following address:

Attention: WIA Closeout Desk
Financial Management Unit, MIC 69
Workforce Investment Division
Employment Development Department
P.O. Box 826880
Sacramento, CA 92480-0001

3. Workers' Compensation Refunds

Subrecipients must use the following guidelines for workers' compensation refunds. If the YOA is still open and a closeout package has not been submitted, the subrecipient should retain these funds as necessary. The WIA expenditures for the disallowed amount should be reduced and reused for allowable WIA expenditures in the same funding stream. If no further program activity is planned, the subrecipient should return these funds to the Employment Development Department address listed below. Information accompanying these returned funds should identify the WIA funding stream (adult, dislocated worker or youth), grant code, and YOA.

The address for return of funds to the State is:

Fund & Program Accounting Section, MIC 70
Fiscal Programs Division
Employment Development Department
P.O. Box 826880
Sacramento, CA 94280-0001

A second package with copies of the returned funds check along with information as to the WIA funding stream (adult, dislocated worker, or youth), grant code, and YOA must be sent to the following address:

Attention: WIA Closeout Desk
Financial Management Unit, MIC 69
Workforce Investment Division
Employment Development Department
P.O. Box 826880
Sacramento, CA 92480-0001

4. Credits and Other Adjustments

Applicable credits such as rebates, discounts, refunds and overpayment adjustments, as well as interest earned on any refund, rebate, dispute or overpayment adjustment must be credited as a reduction of costs if received during the same funding period that the cost was initially charged. If the subgrant remains open, the subrecipient should retain these funds as necessary. If the YOA is still open and a closeout package has not been submitted, the WIA expenditures for the disallowed amount should be reduced and reused for allowable WIA expenditures in the same funding stream. Credits received after the funding period ends must be returned to the address below as required by the current federal regulations. The package must contain a check for the returned funds along with information as to the WIA funding stream (adult, dislocated worker or youth), grant code, and YOA. Send package to the returned funds address.

The address for return of funds to the State is:

Fund & Program Accounting Section, MIC 70
Fiscal Programs Division
Employment Development Department
P.O. Box 826880
Sacramento, CA 94280-0001

A second package with copies of the returned funds check along with information as to the WIA funding stream (adult, dislocated worker or youth), grant code, and YOA must be sent to the following address:

Attention: WIA Closeout Desk
Financial Management Unit, MIC 69
Workforce Investment Division
Employment Development Department
P.O. Box 826880
Sacramento, CA 92480-0001

**WORKFORCE INVESTMENT ACT
CLOSEOUT STATUS OF CASH**
(Use for all closeouts)

Subgrantee Name and Address

Subgrantee Code _____

Subgrant or Interagency Agreement Number _____

Grant Code _____

Project Term _____ to _____

Total Allocation for this line item (grant code): _____

1. How much cash has been drawn down
under this line item (grant code)? _____

2. Total expenditures reported in Section II
of the WIA EXPD report? _____

3. Unexpended balance to be deobligated? _____

Subrecipient's Authorized Representative

Name (please print)

Signature

Title

[Form in MS Word](#)

EXPD

WIA SUMMARY OF EXPENDITURES

Page 1 of 2

Subgrantee Code:		Report Type:	
Grant Code:		Title I/Project Name:	
Grant Term:		Report Period:	
I. SUBGRANT INFORMATION			
1. Year of Appropriation			
2. Report Revision Number			
3. Subgrant/Contract Number			
4. Subgrant Term From:			
To:			
5. Total Allotment		\$	
6. Closeout Report (N/C)			
II. TOTAL EXPENDITURES (Admin + Program)		\$	
III. ADMINISTRATIVE EXPENDITURES			
1. Administrative Cash Expenditures		\$	
2. Administrative Accrued Expenditures		\$	
3. TOTAL ADMINISTRATIVE EXPENDITURES		\$	
IV. OTHER REPORTABLE ITEMS (ADMIN)			
1. Non-Fed Supp (Stand-in)		\$	
2. Unliquidated Obligations		\$	
3. Program Income Earned		\$	
4. Program Income Expended		\$	
V. CUMULATIVE EXPENDITURES (PROGRAM)			
	Cash Expenditures	Accrued Expenditures	Total Expenditures
1. Core Self Services			\$
2. Core Reg Services			\$
3. Intensive Services			\$
4. Training Services			\$
A. Training Payments			\$
B. Other Training Services			\$
5. Other			\$
6. TOTAL PROGRAM EXPENDITURES	\$	\$	\$
VI. OTHER REPORTABLE ITEMS (PROGRAM)			
1. Non-Fed Supp (Stand-in)		\$	
2. Unliquidated Obligations		\$	
A. Unliquidated Obligations-Core/Intensive Services		\$	
B. Unliquidated Obligations-Training Services		\$	
C. Unliquidated Obligations-Other		\$	
3. Program Income Earned		\$	
4. Program Income Expended		\$	

WIA Line Item/Subgrant and Interagency Agreements Closeout Handbook

EXPD

WIA SUMMARY OF EXPENDITURES

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VII. TOTAL EXPENDITURES: PROJECT OPERATOR LEVEL			\$
1. Participant Wages			\$
2. Participant Fringe Benefits			\$
3. Core and Intensive Services			\$
4. NEG – funded Training			\$
5. NEG – funded Supportive Services			\$
6. Needs Related Payments (NRP)			\$
7. Program Management and Oversight			\$
A. Administrative, excl NRP Processing		\$	
B. Other		\$	
8. Other			\$
VIII. COMMENTS			
IX. CERTIFICATION			
1. Name	2. Title	3. Phone Number	
4. Contact Name	5. Contact Title	6. Phone Number	7. Date Submitted

[Form in MS Word](#)

Line Item Instructions

Use the following line item instructions to report expenditure information for Workforce Investment Act (WIA) formula funding, 15 Percent statewide activities, 25 Percent additional assistance projects, National Emergency Grants (NEG), and Special Grants. The second page of this report has been added to capture data specific to the NEG funds based on DOL reporting requirements (see Section VII). Rapid Response expenditures (grant codes 540, 541 and 526) will be reported using Attachment 3. Youth formula funding will be reported using Attachment 4.

TO ENTER EXPENDITURE DATA INTO THE JOB TRAINING AUTOMATION (JTA) SYSTEM START WITH THE "EXPD" SCREEN (ENTER WIA SUMMARY OF EXPENDITURES). ENTITIES WITHOUT JTA ACCESS WOULD USE THE MS WORD VERSION OF THE FORM. (The automated JTA entries, such as "autofill" and "default," do not apply to the MS Word document.) THE FORM IS TO BE COMPLETED BASED ON THE FOLLOWING LINE ITEM INSTRUCTIONS. The instructions also identify the lines where entries are required when filing monthly reports.

ON THE **EXPD** SCREEN ENTER THE FOLLOWING:

Item	Line Item Instructions
1. Subgrantee Code	Enter the Local Workforce Investment Area (LWIA)/Subgrantee three-letter alpha code assigned by the Workforce Investment Division.
2. Grant Code	Enter the JTA three-digit grant code assigned to the funding source.
3. YOA	Enter the Year of Appropriation (YOY) assigned to the funding source.
4. Report Period End	For quarterly reports enter 3/xx, 6/xx, 9/xx, and 12/xx. For monthly reports enter 1/xx, 2/xx, 4/xx, 5/xx, 7/xx, 8/xx, 10/xx, and 11/xx.
5. Closeout Report N/C	Enter a "C" if filing a closeout report. If you have previously entered a "C" and are changing back to an "N," the previous entry will become a "Z." If you need to revise a line item that the "C" was previously entered on, you must select the "C" again for that same report period; make the revision, then re-file the closeout.
6. Rev Number	The revision number will come up automatically.

SECTION I. SUBGRANT INFORMATION	
1. Year of Appropriation 2. Rev. No. 3. Subgrant / Contract No 4. Subgrant Term	If the user has access to the JTA system these categories auto-fill based on the entries made on the EXPD screen. If user does not have access to JTA, entries must be manually entered on the form.
5. Total Allotment	If the user has access to the JTA system this category auto-fills based on the allotment granted for each program fund stream. If user does not have access to JTA, entries must be manually entered on the form.
6. Closeout Report N/C	If the user has access to the JTA system this category auto-fills based on the entry to the EXPD screen. If no entries are made, the JTA system defaults to "N." If user does not have access to JTA, entries must be manually entered on the form.

SECTION II.	TOTAL EXPENDITURES (Administrative and Program) this area will auto-fill based on the entries to Section III and V. If the user does not have access to JTA, entries must be manually made on the form.
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SECTION III. ADMINISTRATIVE EXPENDITURES	
1. Administrative Cash Expenditures	Enter the amount of administrative cash expenditures for the grant code. Note: cash expenditures do <u>not</u> necessarily equal amount of cash drawn. Note: when filing a closeout the expenditures must equal the amount of cash drawn.
2. Administrative Accrued Expenditures	Since a closeout is being filed the amount shown on this line must be zero.
3. Total Administrative Expenditures	This line will auto-fill based on the entries to Section III, Lines 1 and 2.

SECTION IV. OTHER REPORTABLE ITEMS (ADMIN)	
1. Non-Fed Supp (Stand-In)	Enter the total amount of Non-Federal Support (if applicable). For the definition of "Stand-In Costs" refer to the "Definition of Terms" section. Refer to Title 20 CFR 667.300 (c) (2).
2. Unliquidated Obligations	Since a closeout is being filed the amount shown on this line must be zero.
3. Program Income Earned	Enter the amount of program income earned.
4. Program Income Expended	Enter the amount of program income expended. This amount must be equal to the program income earned at the time of closeout.

SECTION V. CUMULATIVE EXPENDITURES (PROGRAM) Enter the amount of cumulative expenditures for the selected grant code. Lines 1, 2, 3, and 4 must be filled in for any grant code.	
1. Core Self Services	Enter the total amount of core self services expenditures from the beginning of the subgrant term through the end of the report period. Attachment 2 provides examples of core self services taken from TEGL 7-99, dated March 3, 2000. These are examples and not all-inclusive.
2. Core Registration Services	Enter the total amount of core registration expenditures from the beginning of the subgrant term through the end of the report period. Attachment 2 provides examples of core registration services taken from TEGL 7-99, dated March 3, 2000. These are examples and are not all-inclusive.

3. Intensive Services	Enter the total amount of intensive service expenditures from the beginning of the subgrant term through the end of the report period. Attachment 2 provides examples of intensive services taken from TEGL 7-99, dated March 3, 2000. These are examples and are not all-inclusive.
4. Training Services	This line will auto-fill based on the information provided in Lines 4A and 4B. Attachment 2 provides examples of training services taken from TEGL 7-99, dated March 3, 2000. These are examples and are not all-inclusive.
4A. Training Payments	Enter the total amount of Training Payments from the beginning of the subgrant term through the end of the report period. For the definition of "Training Payments" refer to "Definition of Terms" section.
4B. Other Training Services	Enter the total amount of Other Training Services from the beginning of the subgrant term through the end of the report period. For the definition of "Other Training Services" refer to "Definition of Terms" section.
5. Other	Enter the total amount of other program expenditures that are not included in lines 1, 2, 3, 4A or 4B from the beginning of the subgrant term through then end of the report period. Examples are: employer services and miscellaneous services.
6. Total Program Expenditures	Enter the total cash expenditures in the block provided. The accrued expenditures should be a zero in the block provided. The total must agree with the total expenditures entered for lines, 1, 2, 3, 4, and 5 to continue.

SECTION VI. OTHER REPORTABLE ITEMS (PROGRAM)

1. Non-Fed Supp (Stand-In)	Enter the total amount of Non-Federal Support (if applicable). For the definition of "Stand-In Costs" refer to "Definition of Terms" section Refer to Title 20 CRF 667.300 (c) (2).
2. Unliquidated Obligations	Since a closeout is being filed, the amount shown on this line must be zero.
2A. Unliquidated Obligations- Core/ Intensive Services	Since a closeout is being filed, the amount shown on this line must be zero.
2B. Unliquidated Obligations- Training Services	Since a closeout is being filed, the amount shown on this line must be zero.
2C. Unliquidated Obligations- Other	Since a closeout is being filed, the amount shown on this line must be zero.
3. Program Income Earned	Enter the amount of program income earned.
4. Program Income Expended	Enter the amount of program income expended. This amount must be equal to the program income earned at the time of closeout.

SECTION VII. TOTAL EXPENDITURES: PROJECT OPERATOR Enter the amount of project operator expenditures for the selected grant code. Lines 1, 2, 3, 4, 5, 6, 7A, 7B, and 8 must be filled for any NEG grant code. These expenditures must equal the total expenditures in Section II.	
1. Participant Wages	Enter the total amount of expenditures for participant wages from the beginning of the subgrant term through the end of the report period.
2. Participant Fringe Benefits	Enter the total amount of expenditures for participant fringe benefits from the beginning of the subgrant term through the end of the report period.
3. Core and Intensive Services	Enter the combined total amount of core and intensive service expenditures from the beginning of the subgrant term through the end of the report period. Examples of Core and Intensive Services are listed in Attachment 2.
4. NEG – funded Training	Enter the total amount of training expenditures funded with NEG funds from the beginning of the subgrant term through the end of the report period. Examples of Training Services are listed in Attachment 2.
5. NEG – funded Supportive Services	Enter the total amount of supportive service expenditures funded with NEG funds from the beginning of the subgrant term through the end of the report period. For the definition of “Supportive Services” refer to “Definition of Terms” section.
6. Needs Related Payments (NRP)	Enter the total amount of needs-related payment expenditures from the beginning of the subgrant term through the end of the report period. For the definition of “Needs Related Payments” refer to “Definition of Terms” section.
7. Program Management and Oversight	This line will auto-fill based on the entries in Line 7A and 7B.
7A. Administrative, excl NRP Processing	Enter the amount of administrative expenditures, excluding any processing costs expended for any needs-related payments, funded from the beginning of the subgrant term through the end of the report period.
7B. Other	Enter the amount of expenditures for any non-administrative costs related to the management and oversight of the program funded from the beginning of the subgrant term through the end of the report period.
8. Other	Enter the amount of expenditures for any program costs, not related to participant wages, participant fringe benefits, core and intensive services, training, supportive services, or needs-related payments, incurred from the beginning of the subgrant term through the end of the report period.

SECTION VIII. COMMENTS
Enter any comments in this section.

SECTION IX. CERTIFICATION	
1. Name	Enter the name of the authorized official who will be approving the forms. A signature is required on fourth quarter and closeout reports only.
2. Title	Enter the title of the authorized official.
3. Phone Number	Enter the phone number of the authorized official.
4. Contact Person	Enter the name of the contact person to be reached in the event any questions should arise. The contact person will, in most cases, be the individual who prepares the report.
5. Contact Title	Enter the contact person's title.
6. Contact Phone	Enter the contact person's phone number.
7. Date Submitted	Date submitted defaults to the actual date data is being entered.

NOTE:

When a subrecipient with NEG expenditures prints a hard copy of the expenditure report from the PXPDP screen, the section numbers on the PXPDP do not correspond to the section numbers displayed on the EXPDP screen. The printed hard copy of the PXPDP report is now two pages with Section I being repeated on each page. Signature blocks will appear on both pages when the signature block is requested. Both copies will need to be signed when hard copies of the reports are required or submitted.

REGISTRATION FOR WIA SERVICES

(THESE ARE EXAMPLES ONLY AND NOT AN ALL INCLUSIVE LIST)

Core Self Services (no registration required)	Core Registration Services (registration required)	Intensive Services (registration required)	Training Services (registration required)
Determination of eligibility to receive assistance	Staff assisted job search and placement assistance including career counseling	Comprehensive and specialized assessment, such as diagnostic testing and interviewing	Occupational skills training
Outreach, intake and orientation	Follow-up services, including counseling regarding the workplace	Full development of individual employment plan	On the job training
Initial assessment of skill levels, aptitudes, abilities and need for supportive services	Staff assisted job referral (such as testing and background checks)	Individual counseling and career planning	Private sector training programs
Performance information on eligible training providers	Staff assisted workshops and job clubs	Case management	Skill upgrading and retraining
Performance information on the local One-Stop delivery system		Short term pre-vocational services	Entrepreneurial training
Information on supportive services and referral to supportive services		Follow-up services, including counseling for registrants (those previously receiving intensive/training services) after entering employment	Job readiness training
Information regarding filing for unemployment compensation			Adult education and literacy activities in combination with training
Assistance in establishing eligibility for training and education programs			Customized training
Resource room usage			
Internet browsing (job, information and training searches)			
Internet accounts			
Initial development of employment plan			
Talent referrals (informational, e. g., talent scouts, labor exchange referrals of resumes without further screening)			
Workshops and job clubs			

WIA SUMMARY OF EXPENDITURES

Subgrantee Code:		Report Type:	
Grant Code:		Title I/Project Name:	
Grant Term:		Report Period:	
I. SUBGRANT INFORMATION			
1. Year of Appropriation			
2. Report Revision Number			
3. Subgrant/Contract Number			
4. Subgrant Term From:			
To:			
5. Total Allotment		\$	
6. Closeout Report (N/C)			
II. TOTAL EXPENDITURES (Admin + Program)		\$	
III. ADMINISTRATIVE EXPENDITURES			
1. Administrative Cash Expenditures		\$	
2. Administrative Accrued Expenditures		\$	
3. TOTAL ADMINISTRATIVE EXPENDITURES		\$	
IV. OTHER REPORTABLE ITEMS (ADMIN)			
1. Non-Fed Supp (Stand-in)		\$	
2. Unliquidated Obligations		\$	
3. Program Income Earned		\$	
4. Program Income Expended		\$	
V. CUMULATIVE EXPENDITURES (PROGRAM)			
	Cash Expenditures	Accrued Expenditures	Total Expenditures
1. 25% Rapid Response Required Activities	\$	\$	\$
2. 25% Rapid Response Allowable Activities	\$	\$	\$
3. TOTAL PROGRAM EXPENDITURES	\$	\$	\$
VI. OTHER REPORTABLE ITEMS (PROGRAM)			
1. Non-Fed Supp (Stand-in)		\$	
2. Unliquidated Obligations		\$	
a. Unliquidated Obligations for 25% RR Required Activities		\$	
b. Unliquidated Obligations for 25% RR Allowable Activities		\$	
3. Program Income Earned		\$	
4. Program Income Expended		\$	
VII. COMMENTS			
VIII. CERTIFICATION			
1. Name	2. Title	3. Phone Number	
4. Contact Name	5. Contact Title	6. Phone Number	7. Date Submitted

[Form in MS Word](#)

Line Item Instructions

Use the following line item instructions to report closeout expenditure information for Workforce Investment Act (WIA) funding for 25 Percent rapid response activities (Grant Codes 540, 541, and 526).

TO ENTER EXPENDITURE DATA INTO THE JOB TRAINING AUTOMATION (JTA) SYSTEM, START WITH THE "EXPD" SCREEN (ENTER WIA SUMMARY OF EXPENDITURES). ENTITIES WITHOUT JTA ACCESS WOULD USE THE MS WORD VERSION OF THE FORM. (The automated JTA entries, such as "autofill" and "default", do not apply to the MS Word document.) THE FORM IS TO BE COMPLETED BASED ON THE FOLLOWING LINE ITEM INSTRUCTIONS. The instructions also identify the lines where entries are required when filing monthly reports.

ON THE **EXPD** SCREEN ENTER THE FOLLOWING:

Item	Line Item Instructions
1. Subgrantee Code	Enter the Local Workforce Investment Area (LWIA)/Subgrantee three-letter alpha code assigned by the Workforce Investment Division.
2. Grant Code	Enter the JTA three-digit grant code assigned to the funding source.
3. YOA	Enter the Year of Appropriation (YOY) assigned to the funding source.
4. Report Period End	For quarterly reports enter 3/xx, 6/xx, 9/xx, and 12/xx. For monthly reports enter 1/xx, 2/xx, 4/xx, 5/xx, 7/xx, 8/xx, 10/xx and 11/xx.
5. Closeout Report N/C	Enter a "C" if filing a closeout report. If you have previously entered a "C" and are changing back to an "N," the previous entry will become a "Z." If you need to revise a line item that the "C" was previously entered on, you must select the "C" again for that same report period; make the revision, then re-file the closeout.
6. Rev Number	The revision number will come up automatically.

SECTION I. SUBGRANT INFORMATION	
1. Year of Appropriation 2. Rev. No. 3. Subgrant/ Contract No 4. Subgrant Term	If the user has access to the JTA system these categories auto-fill based on the entries made on the EXPD screen. If user does not have access to JTA, entries must be manually entered on the form.
5. Total Allotment	If the user has access to the JTA system this category auto-fills based on the allotment granted for each program fund stream. If user does not have access to JTA, entries must be manually entered on the form.
6. Closeout Report N/C	If the user has access to the JTA system this category auto-fills based on the entry to the EXPD screen. If no entries are made, the JTA system defaults to "N." If user does not have access to JTA, entries must be manually entered on the form.

SECTION II.	TOTAL EXPENDITURES (Administrative and Program) this area will auto-fill based on the entries to Section III and V. If the user does not have access to JTA, entries must be manually made on the form.
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SECTION III.	ADMINISTRATIVE EXPENDITURES
1. Administrative Cash Expenditures	Enter the amount of administrative cash expenditures for the grant code. Note: cash expenditures do <u>not</u> necessarily equal amount of cash drawn. Note: when filing a closeout the expenditures must equal the amount of cash drawn.
2. Administrative Accrued Expenditures	Since a closeout is being filed, the amount shown on this line must be zero.
3. Total Administrative Expenditures	This line will auto-fill based on the entries to lines 1 and 2.

SECTION IV.	OTHER REPORTABLE ITEMS (ADMIN)
1. Non-Fed Supp (Stand-In)	Enter the total amount of Non-Federal Support (if applicable). For the definition of stand-in costs, refer to the "Definition of Terms" section. Refer to Title 20 CFR 667.300 (c) (2),
2. Unliquidated Obligations	Since a closeout is being filed, the amount shown on this line must be zero.
3. Program Income Earned	Enter the amount of program income earned.
4. Program Income Expended	Enter the amount of program income expended. This amount must be equal to the program income earned at time of closeout.

SECTION V.	CUMULATIVE EXPENDITURES (PROGRAM) Enter the amount of cumulative expenditures for the selected grant code.
1. 25% Rapid Response Required Activities	Enter the total cumulative cash expenditures in the block provided. The total entered in this block will auto-fill to the total expenditures block. Since a closeout is being filed, there must not be any accruals shown.
2. 25% Rapid Response Allowable Activities	Enter the total cumulative cash expenditures in the block provided. The total entered in this block will auto-fill to the total expenditures block. Since a closeout is being filed, there must not be any accruals shown.
3. Total Program Expenditures	The cumulative required and allowable cash expenditures will auto-fill to line 3. If entering the amount in manually, these totals must agree with the total program expenditures that auto-fill in lines 1 and 2 to continue.

SECTION VI. OTHER REPORTABLE ITEMS (PROGRAM)	
1. Non-Fed Supp (Stand-In)	Enter the total amount of Non-Federal Support (if applicable). For the definition of stand-in costs, refer to the "Definition of Terms" section. Refer to Title 20 CFR 667.300 (c) (2).
2. Unliquidated Obligations	Since a closeout is being filed, the amount shown on this line must be zero.
2a. Unliquidated Obligations for 25% RR Required Activities	Since a closeout is being filed, the amount shown on this line must be zero.
2b. Unliquidated Obligations for 25% RR Allowable Activities	Since a closeout is being filed, the amount shown on this line must be zero.
3. Program Income Earned	Enter the amount of program income earned.
4. Program Income Expended	Enter the amount of program income expended. This amount must be equal to the program income earned at time of closeout.

SECTION VII. COMMENTS
Enter any comments in this section.

SECTION VIII. CERTIFICATION	
1. Name	Enter the name of the authorized official who will be approving the forms. A signature is required on Fourth Quarter and closeout reports only.
2. Title	Enter the title of the authorized official.
3. Phone Number	Enter the phone number of the authorized official.
4. Contact Person	Enter the name of the contact person to be reached in the event any questions should arise. The contact person will, in most cases, be the individual who prepares the report.
5. Contact Title	Enter the contact person's title.
6. Contact Phone	Enter the contact person's phone number.
7. Date Submitted	Date submitted defaults to the actual date data is being entered.

WIA SUMMARY OF EXPENDITURES

Subgrantee Code:		Report Type:	
Grant Code:		Title I/Project Name:	
Grant Term:		Report Period:	
I. SUBGRANT INFORMATION			
1. Year of Appropriation			
2. Report Revision Number			
3. Subgrant/Contract Number			
4. Subgrant Term From:			
To:			
5. Total Allotment			
6. Closeout Report (Y/N)			
II. TOTAL EXPENDITURES (Admin + Program)			
III. ADMINISTRATIVE EXPENDITURES			
1. Administrative Cash Expenditures			
2. Administrative Accrued Expenditures			
3. TOTAL ADMINISTRATIVE EXPENDITURES			
IV. OTHER REPORTABLE ITEMS (ADMIN)			
1. Non-Fed Supp (Stand-in)			
2. Unliquidated Obligations			
3. Program Income Earned			
4. Program Income Expended			
V. CUMULATIVE EXPENDITURES (PROGRAM)			
	Cash Expenditures	Accrued Expenditures	Total Expenditures
1. Youth In School			
2. Youth Out of School			
3. TOTAL PROGRAM EXPENDITURES	\$	\$	\$
3a. Youth Summer Employment Opportunities			\$
VI. OTHER REPORTABLE ITEMS (PROGRAM)			
1. Non-Fed Supp (Stand-in)			
2. Unliquidated Obligations			
3. Program Income Earned			
4. Program Income Expended			
VII. COMMENTS			
VIII. CERTIFICATION			
1. Name	2. Title	3. Phone Number	
4. Contact Name	5. Contact title	6. Phone Number	7. Date Submitted

[Form in MS Word](#)

Line Item Instructions

Use the following line item instructions to report expenditure information for Youth formula funds only (Grant Codes 301, 303, and 304)

TO ENTER EXPENDITURE DATA INTO THE JOB TRAINING AUTOMATION (JTA) SYSTEM START WITH THE "EXPD" SCREEN (**ENTER WIA SUMMARY OF EXPENDITURES**). ENTITIES WITHOUT JTA ACCESS WOULD USE THE MS WORD VERSION OF THE FORM. THE FORM IS TO BE COMPLETED BASED ON THE FOLLOWING LINE ITEM INSTRUCTIONS. The instructions also identify the lines where entries are required when filing monthly reports.

ON THE **EXPD** SCREEN ENTER THE FOLLOWING:

Item	Line Item Instructions
1. Subgrantee Code	Enter the Local Workforce Investment Area (LWIA)/Subgrantee three-letter alpha code assigned by the Workforce Investment Division.
2. Grant Code	Enter the JTA three-digit grant code assigned to the funding source.
3. YOA	Enter the Year of Appropriation (YOAA) assigned to the funding source.
4. Report Period End	For quarterly reports enter 3/xx, 6/xx, 9/xx, and 12/xx. For monthly reports enter 1/xx, 2/xx, 4/xx, 5/xx, 7/xx, 8/xx, 10/xx and 11/xx.
5. Closeout Report N/C	Enter a "C" if filing a closeout report. If you have previously entered a "C" and are changing back to an "N," the previous entry will then become a "Z." If you need to revise a line item that the "C" was previously entered on, you must again select the "C" for the same report period; make the revision, then re-file the closeout.
6. Rev Number	The revision number will come up automatically.

SECTION I. SUBGRANT INFORMATION	
1. Year of Appropriation 2. Rev. No. 3. Subgrant/ Contract No 4. Subgrant Term	If the user has access to the JTA system these categories auto-fill based on entries made on the EXPD screen. If user does not have access to JTA, entries must be manually entered on the form.
5. Total Allotment	If the user has JTA access to the JTA system, this category auto-fills based on the allotment granted for each program fund stream. If user does not have access to JTA, entries must be manually entered on the form.
6. Closeout Report N/C	If the user has access to the JTA system, this category auto-fills based on the entry to the EXPD screen. If no entries are made, JTA system will default to an "N." If user does not have access to JTA, entries must be manually entered on the form.

SECTION II.	TOTAL EXPENDITURES (Administrative and Program) this section auto-fills based on the entries to Section III and V. If the user does not have access to JTA, entries must be manually made on the form.
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SECTION III.	ADMINISTRATIVE EXPENDITURES
1. Administrative Cash Expenditures	Enter the amount of administrative cash expenditures for the grant code. Note: cash expenditures do <u>not</u> necessarily equal amount of cash drawn. Note: when filing a closeout the expenditures must equal the amount of cash drawn.
2. Administrative Accrued Expenditures	Since a closeout is being filed, the amount shown on this line must be zero.
3. Total Administrative Expenditures	This line will auto-fill based on the entries to Section III, Lines 1 and 2.

SECTION IV.	OTHER REPORTABLE ITEMS (ADMIN)
1. Non-Fed Supp (Stand-In)	Enter the total amount of Non-Federal Support (if applicable). For the definition of "Stand-In Costs," refer to the "Definition of Terms" section. Refer to Title 20 CFR 667.300 (c) (2)
2. Unliquidated Obligations	Since a closeout is being filed, the amount shown on this line must be zero.
3. Program Income Earned	Enter the amount of program income earned.
4. Program Income Expended	Enter the amount of program income expended. The amount must be equal to the program income earned at time of closeout.

SECTION V.	CUMULATIVE EXPENDITURES (PROGRAM) Enter the amount of cumulative expenditures for the selected grant code.
1. Youth In School	Enter the total expenditure amount that was provided for in school youth activities.
2. Youth Out of School	Enter the total expenditure amount that was provided for out of school youth activities. Note: At least 30 percent of youth formula funding must be spent on out of school activities. The JTA system contains a "soft edit" on this percentage alerting users to the 30 percent requirement. Refer to Title 20 CFR 664.320
3. Total Program Expenditures	Enter the total expenditures in the block provided. This amount must agree with the total expenditures entered in lines 1 and 2 in order to continue. For the definition of "Cash Expenditures", refer to "Definition of Terms" section.
3.a. Youth Summer Employment Opportunities	Enter the total amount of expenditures for Summer Employment Opportunities contained within the In School and Out of School total expenditures reported in Line 3.

SECTION VI. OTHER REPORTABLE ITEMS (PROGRAM)	
1. Non-Fed Supp (Stand-In)	Enter the total amount of Non-Federal Support (if applicable). For the definition of "Stand-In Costs", refer to "Definition of Terms" section. Refer to Title 20 CFR 627.480(f).
2. Unliquidated Obligations	Since a closeout is being filed, the amount shown on this line must be zero.
3. Program Income Earned	Enter the amount of program income earned.
4. Program Income Expended	Enter the amount of program income expended. This amount must be equal to program income earned at time of closeout.

SECTION VII. COMMENTS
Enter any comments in this section.

SECTION VIII. CERTIFICATION	
1. Name	Enter the name of the authorized official who will be approving the forms. A signature is required only on fourth quarter and closeout reports.
2. Title	Enter the title of the authorized official.
3. Phone Number	Enter the phone number of the authorized official.
4. Contact Person	Enter the name of the contact person to be reached in the event any questions should arise. The contact person will, in most cases, be the individual who prepares the report.
5. Contact Title	Enter the contact person's title.
6. Contact Phone	Enter the contact person's phone number.
7. Date Submitted	Date submitted defaults to the actual date data is being entered.

**WORKFORCE INVESTMENT ACT
SUBRECIPIENT RELEASE**

(Use only for a full subgrant or interagency agreement closeout)

Pursuant to the terms of Subgrant or Interagency Agreement No. _____

with a total allocation amount of \$_____ (dollars/cents),

a total expenditure amount of \$_____ (dollars/cents),

and a total cash paid (drawn) amount of \$_____ (dollars/cents),

(Subrecipient's Name and Address)

hereafter called the Subrecipient or to its assignees, if any, the Subrecipient upon payment of the said sum by the State of California, Employment Development Department, hereafter called the State, does remit, release, and discharge the State, its officers, agents, and employees, of and from all liabilities, obligations, claims and demand whatsoever under or rising from the said Subgrant or Interagency Agreement.

IN WITNESS WHEREOF, this release has been executed this _____ day of _____, 20____.

Subrecipient's Authorized Representative

Name (please print)

Signature

Title

[Form in MS Word](#)

WORKFORCE INVESTMENT ACT
SUBRECIPIENT'S ASSIGNMENT OF REFUNDS, REBATES AND CREDITS
(Use only for a full subgrant or interagency agreement closeout)

Subrecipient Name _____

Subgrant/Interagency Agreement No. _____

Street Address _____

City, State, & Zip _____

Pursuant to the terms of Subgrant/Interagency Agreement No. _____, and for the total allocation of (Dollars/Cents) and in consideration of the reimbursement costs and payment of fee, as provided in the said agreement and any assignment thereunder the (Subrecipient's Name) (hereafter called the Subrecipient) does hereby:

Assign, transfer, set over and release to the Workforce Investment Division, Employment Development Department, the State of California (hereafter called WID), all right, title and interest thereon, arising out of the performance of said Subgrant together with all the rights of action accrued or hereafter accrue thereunder.

Agree to take whatever action may be necessary to effect prompt collection of all such refunds, rebates, credits, or other amounts (including any interest thereon), due or which may become due, and forward to WID checks (made payable to the Employment Development Department), for all proceeds so collected. The reasonable costs of any such action to effect the collection shall constitute allowable costs when approved by the Chief of WID, as stated in the said contract and may be applied to reduce any amounts otherwise payable to the WID under the terms thereof.

Agree to cooperate fully with WID as to any claims or suit in connection with such refunds, rebates, credits, or other amounts due (including any interest thereon); to execute any protest, pleading, application, power of attorney, or other papers in connection therewith; and to permit WID to represent it at any hearing, trial or other proceeding arising out of such claim or suit.

IN WITNESS WHEREOF, this assignment has been executed on this _____ day of _____, 20____.

Subrecipient's Authorized Representative

Name (please print)

Signature

Title

[Form in MS Word](#)

**WORKFORCE INVESTMENT ACT
CONTRACT CLOSEOUT TAX CERTIFICATION**
(Use only for a full subgrant or interagency agreement closeout)

Subrecipient's Name_____

Employer ID No._____

In the performance of Subgrant/Interagency Agreement No._____,
I certify that I have complied with the requirements of the law, and the Workforce Investment Division, Employment Development Department, State of California, regarding the obtaining of employer identification/account numbers, collection, payment, deposit, and reporting of Federal, State and local taxes and the provision of W-2 forms to employees who are not now my employees. For present employees, formerly under the award, W-2 forms will be required as per the California Employers Guide. Information on W-2 form reporting requirements is contained in Internal Revenue Service publication, "Employer's Tax Guide," (Publication 15, Circular E).

IN WITNESS WHEREOF, this certification has been executed this _____ day of _____, 20_____.

Subrecipient's Authorized Representative

Name (please print)

Signature

Title

[Form in MS Word](#)

Property Closeout Inventory Certification Form

(Use this form when no longer funded with WIA Programs)

Subrecipient _____

☐ I certify that:

- ☐ all equipment (per unit)
- ☐ all supplies (aggregate)

currently in use has a fair market value of less than \$5,000. We intend to retain, sell or dispose of these items at our discretion. Nothing will be reported to the State.

☐ I certify that:

- ☐ equipment (per unit)
- ☐ all supplies (aggregate)

with a fair market value of greater than \$5,000 will be used as long as needed on any federally sponsored program. Preference will be given to programs funded by the Employment Training Administration. A completed inventory form is attached.

☐ **This GOVERNMENTAL AGENCY states:**

- ☐ equipment (per unit)
- ☐ all supplies (aggregate)

with a fair market value of greater than \$5,000 will no longer be used in connection with other federally sponsored activity. We will RETAIN these items and reimburse the State the fair market value within 30 days. A completed inventory form is attached.

☐ **This GOVERNMENTAL AGENCY states:**

- ☐ equipment (per unit)
- ☐ all supplies (aggregate)

with a fair market value of greater than \$5,000 is/are no longer needed. We will SELL these items and deduct any actual and reasonable selling and handling expenses (\$500 or 10 percent, whichever is less). We will then forward the balance of funds as instructed in the closeout guide. Disposition is to be completed within 30 days of filing the final closeout reports. A completed inventory form is attached.

☐ **This COMMUNITY BASED ORGANIZATION states:**

- ☐ equipment (per unit)
- ☐ all supplies (aggregate)

with a fair market value of greater than \$5,000 will no longer be used in connection with other federally sponsored activity. We will RETAIN these items and reimburse the State the fair market value within 30 days. A completed inventory form is attached.

☐ **This COMMUNITY BASED ORGANIZATION states:**

- ☐ equipment (per unit)
- ☐ all supplies (aggregate)

with a fair market value of greater than \$5,000 is/are no longer needed. We will SELL these items and deduct any actual and reasonable selling and handling expenses (\$500 or 10 percent, whichever is less). We will reimburse the State the balance of funds or will request disposition instructions from the State. Disposition is to be completed within 30 days of filing the final closeout reports. A completed inventory form is attached.

Subrecipient's Authorized Representative

Date

[Form in MS Word](#)

WIA CLOSEOUT INVENTORY

(Use this form when no longer funded with WIA programs)

Subrecipient Name: _____	Contact Person: _____
Date: _____	Phone Number: _____

We certify that the information provided is correct and accurate. _____

Property Information		Acquisition Information		Final Disposition Information		
Description	ID Number	Date Acquired	Cost Basis	Condition	Fair Market Value	Federal program transferred to (if applicable)

[Form in MS Word](#)

Printed Name	
Signature	

WIA CLOSEOUT INVENTORY
Instructions For Completing WIA Closeout Inventory

1. Description	Provide a brief description of the equipment, e.g. Dell Computer Optiplex GX1. Dell Trinitron monitor.
2. ID Number	Enter the identification number used to track the equipment for inventory control; e.g., manufacturer's serial number, model number, Federal stock number, national stock number, WIA Tag number, or other identification number.
3. Date Acquired	Enter the date the equipment was acquired (or date received), if the equipment was furnished by the Federal Government.
4. Cost Basis	Enter the per unit cost of equipment or the aggregate cost of supplies at the time of procurement.
5. Condition	Enter the condition of the equipment or supplies (good, fair, poor, not working, etc.) at the time of disposal.
6. Fair Market Value	Enter the fair market value of each inventory listing. Use the instructions provided to determine the best way to compute the fair market value.
7. Federal program transferred to	Provide the name of another federal program the inventory will be transferred to (if applicable).